## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Thumpudi et al. FILED VIA EFS ON January 28, 2009

**Application No.** 10/642,550 **Filed:** August 15, 2003

Confirmation No. 4585

For: MULTI-CHANNEL AUDIO ENCODING AND DECODING WITH MULTI-CHANNEL TRANSFORM SELECTION

Examiner: Justin W. Rider

Art Unit: 2626

Attorney Reference No. 3382-65133-01

## TRANSMITTAL LETTER

## Enclosed for filing in the above-referenced application are the following:

☑ In connection with issuance of a patent:

Form PTOL-85b
Comments on Reasons for Allowance

Issue Fee \$1,510.00

Publication Fee \$300.00 \$1,810.00 is being submitted herewith via EFS.

The Director is hereby authorized to charge any additional fees that may be required in connection with issuance of a patent, or credit over-payment, to Account No. 02-4550.

Respectfully submitted,

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cc: Docketing